



## **FYI General 2**

# **How to Determine What Information the Department of Revenue Can Release**

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### **PRIVACY STATEMENT**

The Department of Revenue may collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions and forms pursuant to 42USC 405(c)(2)(C)(i) and §39-21-112, C.R.S. This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose. Taxpayers who fail provide the required information may be subject to civil or criminal penalties, or both, under the tax law.

The Colorado Department of Revenue is limited by law as to the type of information that can be disclosed to the public. By state statute, department employees may not divulge any information contained in any document, report, or return filed in connection with any taxes. [§39-21-113 (4) (a), C.R.S.] Therefore, in order to protect all taxpayers, employees must observe the confidentiality statutes when releasing information. The following guidelines should be used to determine the type of information that is available to the public.

### **PERSONAL INFORMATION**

Taxpayers may obtain information on their own tax returns. Requests must be submitted in writing for income, sales, withholding, liquor, cigarette, tobacco, and fuel accounts. Taxpayers may also request that copies of their tax returns be sent to third parties. A taxpayer may obtain a copy or certified copy of his or her own return by completing and submitting a Request for Copy (DR 5714).

Business taxpayers may request information on their accounts by filing a Request for Tax Status Letter (DR 0096). The Tax Status Letter will cover the last period for which the requested tax was filed. Tax Status Letters may be requested for the following taxes: state sales, city sales, county sales, corporate income, withholding, consumer's use, retailer's use, fuel and special district. (Note: This does not apply to home-rule area taxes which the state does not collect.) Complete and submit the Request for Tax Status Letter (DR 0096) with \$7 per tax requested to: Taxpayer Service Division, 1375 Sherman St., Denver, CO 80261-0005.

Information on another taxpayer's account may not be released except with a power of attorney. The Power of Attorney Form (DR 0145) may be downloaded from our Web site at [www.TaxColorado.com](http://www.TaxColorado.com)

### **THIRD PARTY DESIGNEE**

Income tax returns include a third party designee option where a taxpayer can designate another person to discuss the confidential information regarding that return with the Department of Revenue. This designation is effective only until the due date of the following year's income tax return. The powers provided by this designation are not as extensive as a power of attorney, but do include the following:

Give the department additional information that is missing from the return

- Call the department about the status of the refund
- Call the Colorado Department of Revenue for information about the processing of the return or the status of a refund or payment(s),
- Receive copies of notices or transcripts related to the return, upon request
- Respond to Department of Revenue notices about math errors, offsets, and return preparation.

This does not authorize the designee to receive any refund check or otherwise represent you before the department. To revoke this designation early, send a written and signed statement of revocation to the department.

### **PUBLIC INFORMATION**

Public information is any information that is available from a public document such as a sales tax license, or a distraint warrant, or published lien records.

## **SALES TAX LICENSE**

Information that appears on a sales tax license is public information and may be obtained from that license. The law requires that the sales tax license be posted in a conspicuous place in the business for which it is issued. The information includes the owner's name, the name of the business, the mailing and location addresses, the Colorado account number, and the time period for which the license is valid.

To verify a sales tax license or exemption certificate, call (303) 238-FAST (3278) and select the license verification option. The same service is available on the Web site [www.TaxColorado.com](http://www.TaxColorado.com) under Online Service, or you may verify a license or certificate at any Taxpayer Service Center statewide.

The department will not release any specific information such as the amount of tax paid by a business, the type of tax(es) collected or how often taxes are paid without appropriate authorization such as a power of attorney.

## **TAX-EXEMPT ORGANIZATIONS**

The only information that may be released concerning tax-exempt organizations such as schools, charities, hospitals, and government agencies is confirmation of a tax exempt certificate number. Anyone requesting a confirmation must have the name of the organization and the tax exempt certificate number (these are 7 or 8-digit numbers beginning with "98" or "098"). The department will then verify the number. Write to the Taxpayer Service Division, Denver, CO 80261-0005; visit any Taxpayer Service Center statewide; call (303) 238-FAST (3278); or visit the department's sales tax information system Web site at [www.TaxColorado.com](http://www.TaxColorado.com) under Online Services.

The department will not release lists of organizations granted sales tax exemption certificates.

## **DISTRAINT WARRANT**

A Warrant for Dstraint is a legal document giving the department and its agents the power to collect delinquent taxes or seize and sell sufficient property to satisfy delinquent taxes. Once a dstraint warrant has been filed against a business, the information contained in the warrant is public information. The DOR will release the name of the business, the address and the period covered by the dstraint warrant. That information can be obtained by calling (303) 238-SERV (7378). If a lien has been filed, that information is available through the local county clerk.

The names of businesses under investigation may not be released, nor may information that appears on license applications or tax returns.

## **TAX DELINQUENCY INFORMATION**

Lending institutions may require borrowers who are obtaining business loans to sign a "Tax Delinquency Information Release." When the borrower signs the release, the lending institution forwards the release to the Department of Revenue. By signing the release, the borrower is giving the Department of Revenue permission to notify the lending institution of the status of the borrower's tax account for sales and use tax, special fuel tax, liquor tax, cigarette and tobacco taxes, withholding tax, gasoline tax, or aviation fuel tax. The department will notify the lending institution of any tax delinquency in the dstraint warrant stage at the time of the loan application and/or at any time during a five-year monitoring period. The department requires the lending institution to keep confidential any tax information disclosed about the borrower. [§38-25.5-103.5, C.R.S.]

## **STATISTICS**

Statistics may be released provided they are classified in a manner that precludes the identification of information on individual taxpayers. The Office of Research and Analysis has a link to its statistical information on the Department of Revenue's Web site at [www.colorado.gov/revenue](http://www.colorado.gov/revenue)

Requests for additional statistical information should be made by mail to the Office of Research and Analysis, Department of Revenue, 1375 Sherman St., Room 443A, Denver, CO 80261, by email at [ora@dor.state.co.us](mailto:ora@dor.state.co.us) or by calling (303) 866-5777.

## **TRADE NAME INFORMATION**

The Colorado Department of Revenue does not process the registration of trade names for any type of business. All filing of trade names, renewals, inquiries and collection of trade name fees is provided by the Colorado Secretary of State's office at [www.sos.state.co.us](http://www.sos.state.co.us)

## **DIVISION OF MOTOR VEHICLES**

The Division of Motor Vehicles maintains records relating to individual driver histories, including traffic violations, accident reports, driver applications, and driver alcohol-related convictions. It also maintains vehicle title and registration records. **Records may be purchased only by the individual to whom the record pertains.** Exception: an individual may purchase another's record with the express written consent of that person, or if they meet the criteria outlined in §24-72-204(7), C.R.S. Forms are available at 1881 Pierce St., Lakewood, CO 80214.

Applicants must provide their full name and either date of birth or driver's license number. The fee for this service is \$2.20 per page. Certified copies are available for \$2.70 per page. Inquiries should be directed to Driver Control, 1881 Pierce St., Room 150, Lakewood, CO, 80214.

Vehicle title inquiries should be directed to DMV-Titles Section, Denver, CO 80261-0016. The search fee for a vehicle title or title history is \$2.20 (per vehicle owner). Requesters must provide the Vehicle Identification Number (VIN) and/or the Colorado Title Number for each title searched.

Additional Motor Vehicle information is available on the Web site at [www.colorado.gov/revenue](http://www.colorado.gov/revenue)

All requests for information made to the Division of Motor Vehicles, Department of Revenue; State of Colorado must meet the criteria set forth in §24-72-204(7)(a)(b)(c), C.R.S. This law is in compliance with the 1994 Federal Driver Privacy Protection Act (Rev. 1999).

## **JUDICIAL ORDERS**

Information may be released in court only on behalf of the DOR executive director in an action or proceeding that involves tax statutes and to which the DOR is a party. This includes information requested in a grand jury subpoena. [§39-21-113(4) (a), C.R.S.]

## **SUBPOENA**

Confidential tax information requested by subpoena that does not fall under a judicial order above cannot be released by the department.

## **GARNISHMENTS**

The department cannot honor a garnishment when doing so would release any confidential tax information. The payment of any tax refund or credit to a garnishment would release the existence of a return, the existence of a refund, and the amount of the refund which is all confidential information.

## **REQUESTS FOR OTHER INFORMATION**

The Department of Revenue may provide other information not listed in this FYI. However, the department is not authorized to release information that is protected by state or federal privacy laws. Written requests should be sent to: Executive Director, Department of Revenue, 1375 Sherman St., Rm. 409, Denver, CO 80261.